

# The Accountant's Magazine

The Journal of The Institute of Chartered Accountants of Scotland

#### Index

## Vol. LXXXVII

## January to December 1983

1- 38 January 39-82 February 83-124 March 125-166 April 167-210 May 211-246 June 247-286 July 287-324 August 325-366 September 367-408 October 409-456 November 457-496 December

AAA meets in New Orleans, 384 Aberdeen area, Coming events in, 166 Academics, standard-setters and: Mastr ners?, 147 ners?, 147
Accountant's Group in Germany, 285
Accountant's Magazine sixty years ago, The, 17, 69, 116, 157, 195, 222, 258, 313, 450, 471
Accountant's Magazine thirty years ago, The, 450, 481
Accountants' salaries, 74
Accountants' salaries, 74
Accounting for depreciation—the ASC compounds confusion, 259 Accounting for depreciation—the ASC compounds confusion, 259
Accounting for goodwill and business combinations: has the ASC got it right?, 18
Accounts in Gaelic?, 64
Advertising, publicity and—discussion paper, 441
"All stocks" index, 11, 69, 120, 158, 202, 231, 279, 316, 358, 404, 449, 491
Annual General Meeting, 206
Annual UK Tax Congress, 3rd, 285
Appeal, Exercising the right of, 154 (and see 184, 227)
Article numbering—a new way to communicate, 312
ASA investment Gamer 1982, 24, 61, 113
Association of Charlered Accountants in the United States, 82, 166, 323, 419
At Home, The Institute's International, 374
Auditing, A new look for, 300
Audit quality and value for money: perceptions of company financial management, 135, 180
Audits, Making light work of energy management, 12

Balance sheet, Profit and the, 232
Benevolent Association: a letter from the President, 175
Bilateral seminars in 1983, 81
Boardroom ballets, 60
Books received, 21, 66, 113, 142, 184, 225, 262, 308, 331, 381, 449, 487
Book received, 27, 64, 447, 447, 487 449, 487 ..., 50, 113, 142, 184, 225, 262, 308, 331, 381, Book reviews, 36, 78, 121, 124, 146, 164, 205, 210, 280, 319, 324, 360, 405, 450, 492 Byanston Finance, The DuT report on, 189 Budget highlights, 156 Business combinations: has the ASC got it right? Accounting for goodwill and, 18 Business Expansion Scheme—hansfit

Calgary Association of Scottish Chartered Accountants, The, 366, 494
Calgary CAs meet the President, 494
CA looks back into the future, A, 150, 233
Career crossroads, 194
CCA comes to Canada, 23
CCA: confusion and simplicity, The Neville Report on, 376
CCA monitoring working party, Interim report of, 187
Central Scotland Society of Accountants, The, 245, 407, 408, 455, 495
Charity, Fewer standards and sweet, 67
Cheap software—can you afford it?, 65
City conference on self regulation, 323
Coming events, 37, 82, 124, 166, 210, 246, 324, 366, 408, 456, 496
Company accounts:—

Coming events, 37, 82, 124, 166, 210, 246, 324, 366, 408, 456, 496
Company accounts:—
AMEC, 345
BOC Group, The, 106
Consolidated Gold Fields, 433
Fairclough, 345
I J Heinz Company Ltd, 25
Imperial Group, 269
P C Henderson Group, 190
William Press, 345
Company solvency, The z-score approach to measuring, 91
Company solvency, The z-score approach to measuring, 91
Computer age, Training CAs for the, 394
Computer age of the description of the programme, 337
How chisage computers are affecting external audit, 52
Copyright collection and restrictive practices, intellectual property; 438
Current accounting practices in Japan, 303
Current cost accounting, 23, 187, 295, 368, 376, 458

Dear Academic, 482
Depreciation, Accounting for, The ASC compounds confusion, 259
Divorce, Taxation on separation and, 265
D01 report on Bryanston Finance, The, 189
Dundee Area Discussion Group, 82, 123, 495
Dutch account

Edinburgh Festival Fringe: program for the programme, 337 Edinburgh General Subjects Discussion Group: AGM and Dinner, 81, 323 Editorial:—

Unner, 81, 323

Itlanial:—
Accounting firms and the public sector, 84
CCA—forward or back?, 458
Changing nature of accountability, The, 40
Data protection, 2
From statute book to VDU, 248
Neville Report on CCA: confusion and simplicity, 368
Should CAs advertise?, 212 (and see 257, 324)
Some problems of the smaller business, 288
Time for some straight talking?, 168
Uncorking the Scotch, 326
What price accounting research?, 410
Whose hand on the tillier?, 126 (and see 184)
Itorial Notes and Comments:—
Accountant volunteers to fight fraud?, 462
Accounts commission, Professor Small is new Chairman of, 413
And Society of Certified Accountants. Launch of 433

Arab Society of Certified Accountants, Launch of, 413
Arab Society of Certified Accountants, Launch of, 413
ASC Secretary moves to Lloyd's, 462
Association elects new office-bearers, 172
Association Sc Council, Members back, 331
CAPA Conterence, The 10th, 252
CCA top priority, Research Board gives, 129
Committees of inquiry appointed, 290, 326
Computer auditing—ICAS and ICAEW hold joint London conference, 252
Death of ICAEW Deputy President, 88
Disciplinary report on Orbit Holdings, 172
Disciplinary report on Orbit Holdings, 172
Disciplinary report on Scotia Investments, 87

Disciplinary report's adverse finding, 252
Disclosure of poll figures, 88
Education and training policy, ICMA to review, 371
English Institute calls for views on training outside public practice, 27
English Institute, New technical director for, 172
Ethics across international borders, 45
Financial managers warled, 201
Fourth City and Commercial Investment Trust, JDS reports on, 328
Fraud?, Accountant volunteers to fight, 462
Gligate Holdings, Disciplinary Report on, 87
Governing the Institute—the Tricker Report, 129
Guidance on accountant's fisibility, New, 461
Halfiday Simpson—Committee of Inquiry appointed, 88
ICAEW students, Work experience required by, 130
ICMA members vote 'yes' to name change, 45
ICMA anner ermains, 413
ICMA to review education and training policy, 371
ICMA to review education and training policy, 371
ISMA to review education and training policy, 371
ISMA to review education and training policy, 371
Isle of Man auditors must have negligence/indemnity insurance, 328
JDS reports on Fourth City and Commercial Investment Trust, 328
Journal, New international accounting, 252
Liability, New guidance on accountant's, 461

JUS reports on Fourin City and Commercial Investment Trust, 328
Journal, New international accounting, 252
Liability, New guidance on accountant's, 461
Martin Currie & Co gives up CA status, 461
Negligence/indemnity insurance, slae of Man auditors must have, 328
New Zealand Society elects new President, 462
Pension administration expenses, PRAG progress on measuring, 215
Practising accountants and the small business, 129
Research Board gives CCA top priority, 129
Salary increases, Senior accountants seek larger, 462
Scotia Investments, Disciplinary report on, 87
Sharp to join Howard, Tilly, Kenneth, 461
Shortage of young accountants, 215
Small business, Practising accountants and the, 129
Small is new Chairman of Accounts Commission, Professor, 413

413
Technical director for English Institute, New, 172
Training outside public practice, English Institute calls for views on, 281
Tricker Report, The, Governing the Institute—, 129
Tricker Report, The, Governing the Institute—, 129
Tweedie on IFAC Audit Committee, David, 291
UEC Congress in Strasbourg, 88, 413
UEC office-bearers, 88
Unqualified competition, 252
Voluntary Service Overseas, 291
Woman President for Irish Institute, 214
Accounting——

LIEC office-bearers, 8B
Unqualified competition, 252
Voluntary Service Overseas, 291
Vaccountary—
"Accountar, The", joins Tolley, 174
Awards for the best annual report by charities, 174
CCA, Price index numbers for, 253
Charities, Awards for the best annual report by, 174
Charity accounts award, 461
Executives, High demand for, 174
GAINS for the businessman, 174
Price index numbers for CCA, 253
Reporting to shareholders and employees, 253
Accounting and Auditing Standards:—
Addenda to SSAPs 9 and 12, 41
ASC consults on small business, 85
Accounting and Auditing Standards:—
Addenda to SSAPs 9 and 12, 41
ASC ornsippoments, Latest, 294
ASC forms public sector lisison group, 373
ASC proposals on standard setting, 249
ASC ince-chairman, CA named, 3
Attendance at stocktaking, 493
Auditing reposals on standard setting, 249
ASC vice-chairman, CA named, 3
Auditing apposure drafts from IFAC, 289
Auditing Guideline EDS, New, 169, 249
Auditing Guideline EDS, New, 169, 249
Auditing Guideline EDS, New, 169, 249
Auditing Guideline Stroposal, International, 41
Auditing Subjelines proposal, International conference on, 171
Busied, 389
Busiesson observations, International standard on, 289
Eoregia currency translation, International standard on, 289
Eoregia currency translation, International standard on, 289
Foreign currency translation, International standard on, 170
Guideline, New, Representations by management, 2

Related party transactions, IASC proposals on disclosure of, 127

127
Relying on internal audit: proposed guideline, 327
Representations by management: new guideline, 289
Retirement benefits, IASC standard on, 41
Revenue recognition, IASC issues standard on, 3
Small business, ASC consults on, 85
SSAP 6, ASC issues discussion paper on, 41
SSAP 16 may remain in force for another two years, 169
SSAP 16, Survey reveals lack of enthusiasm for, 369
SSAP 16, The future for, 369

SAPs 9 and 12, Addenda to, 41 tandard setting, ASC proposals on, 249 toocks and work in progress, Latest ASC developments, 294 toocktaking, Attendance at, 369 accounting History:—coounting History, an invitation from, 293 ercentenary of the first Scottish book on accounting, The, Audit Commission fee scales, Concern over, 462
Audit Commission to study schools and social services
overheads, 371
Audit Commission's draft code of practice, 173
Audit Commission's draft code of practice, 173 overheads, 371
Audit Commission's draft code of practice, 173
Code of practice, APC comments on, 213
Commission approves final draft of code of audit practice, 213

Commons approves audit code, 294
International publications, New, 214
Local authority audit appointments for private firms, 328
NHS audit overhaul, Report urges, 328
Private sector to take on more local authority work, 213
Bankrupter\_Law:—
Returns by liquidators, 370
Scottish Law Commission Report, CAs look forward to legislation implementing, 171 Renkruptcy Lew:—
Returns by liquidators, 370
Scottish Law Commission Report, CAs look forward to legislation implementing, 171
Business:—
Advertising rules relaxed, Financial, 331
Business early warming system, New, 372
Capital replacement costs, Guide to, 372
Capital replacement costs, Guide to, 372
Cashing cheques abroad, 132
Coal and steel closure areas, Low interest loans for, 132
Coal and steel closure areas, Low interest loans for, 132
Coal and steel closure areas, Low interest loans for, 132
Companies records: supply of copies by post, 464
Directors' pay related to company performance, 417
EEC funds for business in Strathcyde Region, 416
Enterprise Allowance Scheme goes nationwide, 330
European companies fight unitary tax, 465
Failures, Slowing down in rate of business, 417
Financial advertising rules relaxed, 331
Financial management service from Hambro Life, New, 417
Government aid schemes, Information service on, 464
Guide to capital replacement costs, 372
Hambro Life, New financial management service from, 417
Industrial support guide, 132
Industry/academic Collaboration in Scotland, 372
Information service on government aid schemes, 464
Low interest loans for coal and steel closure areas, 132
Merger for TAM's printers, 465
Monthly pay, Modernising, 292
Pay related to company performance, Directors', 417
Record year for SDA, 292
Royal Bank of Scotland will retain name after merger, 292
Scotsman Management Game, 417
Scottish Council initiative to boost economic growth, 47
Scottish Council initiativ 215
Lloyd's accounts rules, CCAB backs new, 130
Lloyd's disclosures, Support for further, 413
New assistance for Stock Exchange auditors, 216
Pension rights, CCAB welcomes report on, 44
Police and Criminal Evidence Bill—CCAB's position, 172
Police search powers, Concern at new, 5
Reform of trustees' powers welcomed, 290
Stock Exchange auditors, New assistance for, 216
Trustees' powers welcomed, Reform of, 290 Police search powers. Concern at new, 5
Reform of trustees' powers welcomed, 290
Stock Exchange auditors, New assistance for, 216
Trustees' powers welcomed, Reform of, 290
City:—
Abbey National breaks from cartel, 372
Accountant and Stock Exchange Awards. The, 89
Building societies end interest rate cartel, 415
CA appointed Lloyd's head of finance, 216
City Code—voting rights. The, 131
City Taxe-over Code, Amendments, 255
CSI lay member, Professor Jack to be, 372
Disclosure, Lloyd's approve proposals on, 173
Disclosure, Lloyd's approve proposals on, 173
Disclosure rules for Lloyd's, Fuller, 131
General Commission Sharing Register, 89
Guidelines for taxe-over bids, New, 371
Investment circular permissions: general permissions, 255
Ivory & Sime come to market, 329
Licensed dealers in securities, New controls for, 173
Lloyd's approves proposals on disclosure, 173
Lloyd's approves proposals on disclosure, 173
Lloyd's approves proposals on disclosure, 173
Lloyd's head of finance, CA appointed, 216
NASDIM applies for recognition, 415
Cuote for Edinburgh Fund Managers, 415
Slock Exchange Council Notes, 292
Slock Exchange action dropped, 294
Slock Exchange exemption Bill published, 465
Slock Exchange were finance, CA appointed, 271
Company Law:—
Companies (Beneficial Interests) Act, The, 329
Directions' and employees' earnings to be raised, Thresholds for disclosure of, 5
Directions' of directorships, New regulations on, 329
Employee participation and company law, EC proposals on, 464
European proposals for new corporate entity, 464
Forms ordered, 464 494 an proposals for new corporate entity, 464
Regulations on disclosure of directorships, New, 329
Thresholds for disclosure of directorships, New, 329
Thresholds for disclosure of directorships, New, 329
Thresholds for disclosure of directors and employees' earnings to be raised, 5
Education and Research:—
Accountancy degree at Humberside College, New, 256
Accountants and information technology, 467
Accountants and information technology, 467
Accountants and information technology, 467
Thur Young the finest inventions of the human spirit\*, 175
Arthur Young Lecturer recommends a knowledge of accounting history, 467
CA appointed to Glasgow University Chair of Accountancy, 89 89

CA appointed Visiting Professor of Taxation, 47
CA appointment at Dundee College of Technology, 47
Churchill Travelling Fellowships 1984, 293
Current cost accounting?, How useful is, 485
Davison to be Lloyd's chief, I

Dean of Faculty at Heriot-Watt, New, 256
Deloitte's Management Game, Scots do well in, 175
Deloitte's symposium and distinguished lecture, 89
EAA conference in Glasgow, 174
Edinburgh University's 400th Anniversary, 256
European Accounting Association—call for papers, 417
Glasgow University Chair of Accountancy, CA appointed to, 89 89 89
Government accounts, Improving, 174
Harkness Fellowships for 1984, The, 256
Heriot-Watt, New Dean of Faculty at, 256
Hull chair of accounting, Sponsor for, 467
Humberside College, New accountancy degree at, 256
Information technology, Accountants and, 467
Master of Accountancy graduates, First, 7
Multinational accounting research, 373
Scottish Chartered Accountants' Trust for Education, The, 217 Mulmanonal accounting research, 373
Scottish Chartered Accountants Trust for Education, The, 217
Sprathcylde Chair for Institute Vice-President, 465
Taxation, CA appointed Visiting Professor of, 47
TMcL, Fellowship for New Zealander, 417
UMIST to be filled, Chair of Accounting and Finance at, 7
Wells to be visiting professor at Glasgow, Murray, 218
Government—Actuarial certificates and SSP, OPB announcement on, 131
Almhouses requirements, Changes to, 174
Audit Commission's new chief, 46
CADCAM Awareness Programme, Enhancement of, 293
Closed shop code comes into operation, New, 217
Coal and steel closure areas, Low interest loans for, 47
Computer-aided systems, increase in support for, 330
Consultative document on the updating of payment of wages, 131
Contracting-out: OPB announcement re certificates A, 415
Contracting-out: OPB memorande, 217
Data Protection Bill, Fewer controls in new, 254
Directors NI contributions, New regulations on company, 46
Disaster appeals, Guidelines for, 7
Employment Protection (Consolidation) Act 1978 insolvency provisions, 47
Employment Protection (Consolidation) Act 1978 insolvency provisions, 47
Engineering firms, New grant for small, 174
Enterprise Allowance and Job Splitting Schemes extended, 465
Equal Pay Act amended, 292
European loans now available to small firms, 89 Equal Pay Act amended, 292
Equal Pay Act amended, 292
European loans now available to small firms, 89
Fewer controls in new Data Protection Bill, 254
GAS to retire, Head of, 217
Government contracts, Wider exemption from approval procedures for, 89
Grant for small engineering firms, New, 171
House of Fraser membership, Inspector appointed to investigate, 331
Inscrease in support for computer-aided systems, 330
Insolvency provisions, Employment Protection (Consolidation) Act 1978, 47
Inspector appointed to investigate House of Fraser membership, 310
Job release allowances, Increase in, 89
Job release scheme, New part-time, 330 Job release allowances, Increase in, 89 Job release scheme, New part-time, 330 Job Splitting Schemes extended, Enterprise Allowance and, 465 Local government audit in England and Wales, 131 National Audit Act 1983, 217 National insurance contributions, New regulations on com-pany directors, 46 National Audit Act 1983, 217
National insurance contributions, New regulations on company directors', 46
National insurance contributions, Retunds of, 330
National Savings, A new product from, 373
OPB amouncement on actuarial certificates and SSP, 131
OPB Secretariat: change of address, 416
Pensions: change of employment, 416
Pensions: contracting-out requirements, 254
Pensions: criarating and buy-back terms, 173
Refunds of national insurance contributions, 330
Registrar of Companies, New telephone system for, 217
Small firms, European loans now available to, 89
SSP: new rates announced, 46
SSP: OPB announcement on actuarial certificates and, 131
SSP scheme abuse, Government action on, 330
SSP: OPB announcement on actuarial certificates and, 131
SSP scheme abuse, Government action on, 330
Statutory instruments, 256, 331
Wages, Consultative document on the updating of payment of, 131
Wholesale Price Index, Changes to, 331
Wages, Consultative document on the updating of payment of, 131
Wholesale Price Index, Changes to, 331
Wages, Consultative document on the updating of payment of, 131
Wholesale Price Index, Changes to, 331
Malessale Price Index, Changes to, 331
Malessal tional, 327
Audit, Alternatives to, 85
Audit and the fee, The: a date for your diary, 132
Aysthire Association's Annual Dinner, 43
Bankruptoy law reform, ICAS urges, 370
Bankruptoy law reform, ICAS urges, 370
Bannavolent Association, Scottish Chartered Acco Benevolent Association, Scottish Chartered Accountants', 460
Blook release classes—enrolment, 214
Blook release classes—enrolment, 214
Blook release classes—enrolment, 214
Building societies—advertising, 85
Calgary CAs form new Association, 171
CA Members of Parliament, 250
CA Student's Training Record, 290
CA Student's Training Record, 290
CA desearch project, 90
Cheese and wine evening for lady students, 87
Chorbachi, New prize in memory of Walid, 370
Christmas and New Year holidays, 412
Clients' monies, The Ethical Guide—3
Computer discussion groups, 214
Cork to speak in Edinburgh, Sir Kenneth, 5
Council, Election of office-bearers and, 459
Council, Membership of, 5
Creditors' meetings, Location of, 66
Deputy Secretary, Appointment of, 327
Dimers, Local area, 3, 460
Direct uninvited oslicitation, 128
Director of Accounting and Auditing Research at ICAS, New, 218
Directory, The Institute's Official, 4, 87
Directory, The Institute's Official, 4, 87 d Accountants'. Directory, The Institute's Official, 4, 87 Directory 1983-84, The Institute's Official, 461

Dumfries and Galloway Association Annual Dinner, 460 Edinburgh General Subjects Discussion Group, 290 Edinburgh Library—refurbishment, 460 Edinburgh party for women students, 43 Education, training and examination, New systems of, 86 Election of office-bearers and Council, 459 Election of office-bearers and Council, 459 Ethical Guide—clients' monies, The, 3 Examination results, Preliminary, 418 Franco-British Study Group seminar, 4 Glasgow library, 412 Gold Medallist, 1983, 249 Government sees the profession, How, 459 Examination results, Preliminary, 418
Franco-British Study Group seminar, 4
Glasgow library, 412
Glasgow library, 412
Glasgow library, 412
Glod Medalist, 1983, 249
Government sees the profession, How, 459
ICAS urges bankruptcy law reform, 370
Index to The Accountant's Magazine 1982, 4
Institute Inioner, 290, 327
Institute discipline, 129, 250, 327
Institute Incitons 1983, 4
Institute Secretary appointed, New, 293
Institute Secretary appointed, New, 293
Institute Secretary operates operated in institute in the secretary operated in the secretary law operated in institute in the secretary law operated in institute in the secretary operated in institute in institute welcomes overseas guests to international "at home", 327
Interfirm Comparison Scheme 1983, 128
Inverness Annual Dinner, 460
Invitation to CAs in Western Australia, An, 370
Lady Members' Group AGM, 87
Legal expenses insurance, 86
Local area Annual Dinners, 460
Magazine storage, 5, 461
Management and motivation theme at St Andrews Summer School, 251
Millan to address members, Bruce, 290, 327, 459
Moore Cup 1983, 43, 87, 214
New Year Honours, 7, 43
Noore Cup 1983, 49, 87, 214
New Year Honours, 7, 43
Noore Cup 1983, 49, 87, 214
New Year Honours, 7, 43
Pielase give generously, 460
Practising certificates, 17
Profession, How government sees the, 459
Proposals on standard setting from ASC, New, 218
Publicity and advertising—discussion paper, 411
Research Conference, Institute to hold, 327
Recretary to leave post, Institute, 42
Solicitation, Direct uninvited, 128
Special General Meeting, 411, 459
Staff changes, 171
Statements on Student Education, 370, 459
Student Guide, The CA, 289
Student's Training Record, CA, 290
Summer School, Management and motivation theme at St Andrews, 251
Sum Vice-President, James McKinnon nominated as, 42
Western Australia, An invitation to CAs in, 370
Women students, Edinburgh party for, 43
International:—
Accountants urged to show wage restraint, 254
Accounting for futures contracts, 291
Accounting for futures contracts, 291
Accounting for special termination benefits, 46
Accounting standards overload, 253
Advertise, Australia's chartered accountants allowed to, 5
AICPA Bank Audit Guide, New, 131
AICPA Chariman, 46
AICPA Grants for PhD candidates, 216
AICPA spersonal financial statements guide, 292
Arbitration proposed for Australian accountants' fees, 329
Asia-Pacific region, Inadequate accounting in, 88
Audit guidance on securities industry and service organisations, 46
Auditing in Australia, Call for more stringent, 414
Auditor's report on financial statements, The, 463
Australian accountants exceeds supply, Demand for, 45
Australian accountants exceeds supply, Demand for, 45
Australian accountants exceeds supply, Demand for, 45
Australian accountants, New professional schedule for, 88
Australian retrospective tax, Setback for, 329
Australian accountants, New professional schedule for, 88
Australian retrospective tax, Setback for, 329
Australians set up fax reform body, 5
Australian as countants and and a second a second and a second a Enterie Corolae on True and tar — Franco-British Semi-nar, 216
Ethics statements of guidance, 292
Executive perks, Less data on, 414
FASB delays pension statement on governmental units, 463
FASB guidance on sales of investments in foreign com-panies, 329
Financial reporting by private companies, 371
Foreign currency translation, FASB guidance on, 130
Franco-British Seminar, Entente cordiale on "true and fair"—, 216
Futures contracts, Accounting for, 291
Governmental Accounting Standards Board to be set up, 6
Group accounts directive adopted, 216
Guidelines for rate-regulated companies, 46
Inflation accounting requirements changed for some US
companies, 6 Inflation accounting requirements of the property of the prope

Partnership selection process challenged, 463
Pension accounting field test, 463
Pension statement on governmental units, FASB delays, 463
Private companies, Disclosure requirement may be eliminated for, 414
Private companies, FaSB report on, 88
Private companies, Fancial reporting by, 371
Ratte-regulated companies, Guidelines for, 46
Reporting on prospective financial statements, 371
Rules for debt extinguishment, New, 291
Securities industry and service organisations, Audit guidance on, 46
Special termination benefits, 329
Termination benefits, Accounting for special, 46
UEC Congress—last chance to enrol, 254
US companies change auditors, Why, 173
Wage restraint, Accountants urged to show, 254
Wharton School, New dean for, 131
People:—
Birthday Honours, 256
FCA for BBC, 132
Glasgow professorship for CA, 132
Honorary degree for Sir Donald Range, 202

Birthday Honours, 256
FCA for BBC, 132
Glasgow professorship for CA, 132
Glasgow professorship for CA, 132
Honorary degree for Sir Donald Barron, 293
Ian Hay Davison to be Lloyd's chief, 7
New Year Honours, 7
Receivership law:

Becausion, 97, 226, 300, 394, 478
Educational Trust Appeal: list of donors, 324
Election of Office-bearers and Council of the Institute, 491
Employees, Unauthorised transactions by, 307
Employment Act 1982; Fair play at work—, 22
Energy management audits, Making light work of, 12
Exa of tax experimentation. The, 354
Examination prizes and results, 282, 320, 452
Exercising the right of appeal, 154 (and see 184, 227)
External audit, How cheap computers are affecting, 52
External audit of local authorities, Standards for, 236
Extraordinary Item:—
Boardroom ballets, 60
Weird and wonderful customs, 158
Limited amusement, 299
£10-66 and add VAT, 391
Merry Crisis, everyone, 473

Fair play at work—the Employment Act 1982, 22 FASB is ten: birthday misgivings, 382 Fewer standards and sweet charity, 67 Finance Act 1983, The, 221 Finance Act 1983, The, 221 Finance Act 1983, Whatever happened to the, 396 Foreign currency translation in Canada, 263 Foreign currency translation—SSAP 20 in practice, 176 Franchising for the owner-operator, 378 Freeports, 472

Gaelic?, Accounts in, 64
Glasgow CA Golf Club, 209
Glasgow CA Glas

Harmonisation—a tough road to travel, 100 Heinz strainz brainz, 25

ICAS Research Conference, 418
ICAS Summer School 1983: management and motivation, 309
If faut cultiver notic jardin, 422
Inflation accounting—the final round?, 295
Infland Revenue errors: the accountant's dilemma, 468
Institute of Taxation exams, 407
Institute of Internal Auditors, The, 494
Institute's Georgian heritage, The, 96
Institute's International At Home, The, 374
Institute's International At Home, The, 374
Institute's new education scheme: a progress report, The, 226
Insurance round-up, 31, 116, 202, 348, 483
Intellectual property: copyright collection and restrictive practices, 438
Intellectual property: Copyright collection and restrictive practices, 438
Interim report of the CCA monitoring working party, 187 tices, 438
Interim report of the CCA monitoring working party, 187
Interimetional tax:—
Taxation of international business, 63
Unitary taxation in the United States, 315
Intimations, 37, 80, 122, 165, 207, 245, 284, 322, 366, 407, 454,

493
Investment Scene, The:
New directions for The Stock Exchange, 385
Timeshare—an alternative investment?, 55
Unlocking the state's assets, 104
USM success story, The, 228
It's bad form to get it wrong, 477

Japan, Current accounting practices in, 303

Japan, Current accounting practices in, 303

Lady Members' Group Annual Dinner, 455
Lady Members' Group annual general meeting, 209
Lady Members' Group annual general meeting, 209
Lady Members' Group wine and cheese party, 455
Law, Accounting services and the, 152
Legal notes—cases reported:
Alcon Limited v Republic of Colombia, 486
Association of Scientific Technical and Managerial Staff v
Parkin, 445
Barclays Bank v McGreish, 159
British Altways Board v Laker Airways Limited, and British
Caledonian Airways Ltd v Same, 275
British Aliways Board v Laker Airways Limited and Others, 352
British Bank of the Middle East v The Sun Life Assurance of
Canada (UK) Ltd, 238
Emerald Staniless Steel Ltd v Southside Distribution
Limited, 159
Fellus v National Westminster Bank Ltd, 401
Forth and Clyde Construction Co Ltd v Trinity Timber and
Plywood Co Ltd, 275
Horcal Ltd v Gattend, 239
In re Halt Garage Limited, 352
Johnstone v Peter H Irvine Limited, 353
Liquidators of M F Howard Ltd v Goode, 200
MacCoil v Hoo, 115
Mandle and Another v Lee and Others, 198
Mycroft, Petitioner, 159
Mycroft, Petitioner, 150
Mycroft, Pe

Regina v Secretary of State for Trade and Another, ex parle Anderson Strathclyde pic, 115
Shell International Petroleum Limited v Gibbs, 159
Siliars v Smith, 30
Singer v Sharegin, 318
Trustees of the British Museum v Attorney General, 486
Walte v Government Communications Headquarters, 71
and 1982, 30
Danad Act 1982, 30
Anderson Strathclyde case, The, 115
Bank and customer confidence, 401
Beer versus wine, 318
Big deals, 276
Branch managers and head office, 238
British Airlines stop Laker's US claim, 352
Case of the trespassing golfer, The, 276
Challenging the validity of a gratulous alienations, 352
Compensation for victims, 114
Data protection, 198
Constituency boundaries, 114
Data protection, 198
Deaf eyes, 401
Defective gond ade unions, 317
Director's golden handshake, 239
Dismissal claims increase, 71
Divorce trends, 198
Faling siste, A. 115
Fight the good fight, 448
Fixed penalities for traftic offences, 353
Floating charge versus arrestment, 275
Genuine remuneration of directors, 352
Genuine Scotch, 115
Home workers and YOP trainees, 31
Human rights claim, 70
Joint property ownership—debts do not pass, 159
Judges rehoused, 160
Laker's anti-frust action proceeds, 275
Lawyers and advertising, 352
Lawyers must warn on costs, 318
Lawyers touting for business, 160
Legal aspects of money, The, 446
Legal data processing, 30
Legal expenses insurance, 30
Lights for shafts, 160
Lord Charcelor's befuse, 401
Morthly installments, 318
Negligence and code of practice, 275
Nel Morthly installments, 318
Negligence and code of practice, 275
Nel Genymne's victory, 353
No immunity for embassy bank account, 486
No rom for quick quick slow, 487
No trafficking in Holly Hobbie, 239
"Normal retiring age", 71
Pensions and job changes, 445
Piracy and perils of the sea, 159
Plausible rogue as company agent, 200
Scotish bank notes, 200
Scotish b

Management and motivation, ICAS Summer School 1983, 309 Merry Crisis, everyone, 473 Mortgage interest: is it a relief?, 62

National Audit Act, The, 261
Neville Report on CCA: confusion and simplicity, The, 376 (and see 368) see 369)
New directions for The Stock Exchange, 385
New look for auditing, A, 300
New members of the Institute, 37, 123, 209, 286, 408, 455, 495
New preliminary course and exam, The, 478
New York chartered accountants' successful seminar, 82
North Sea oil and gas exploration: is current value accounting the
answer? 8 (and see 51)
Notes from the diary of a President, 332

Obituary, 37, 80, 122, 165, 207, 245, 284, 322, 366, 407, 454, 493
Cocasional thoughts of Devid Baltour:—
Fewer standards and sweet charity?, 67 (and see 99)
Profit and the balance sheet, 232
Standards and professionals, 349
Dear Academic, 482
Oil and gas accountancy courses, 81
Oil and gas exploration, North Sea, is current value accounting the answer?, 8 (and see 51)

Planning for VAT, 58 Post-qualifying education news, 28, 69, 111, 134, 186, 237, 258, 318, 351, 373, 451, 469 318, 351, 373, 451, 469
Preliminary course and exam, The new, 478
President, Notes from the diary of a, 332
President, The new, 133
Privatisation, 104
Profit and the balance sheet, 232
Prudence concept, Replacing the, 219
Publications land see Technical reading), 237, 257, 302, 365, 377, 423, 476
Publicity and advertising—discussion concept. 377, 423, 476
Publicity and advertising—discussion paper, 441
Publicity and advertising: members' views, 480
Purchase of shares by a company—the tax position, 14

unicity and advertising: members' views, 480

furchase of shares by a company—the tax position, 14

lating in Scotland, Reforming valuation and, 474

lecent tax cases—cases reported:—

Amoco (UK) Exploration Co v CIR, 314

Bachoo Sen v The General Commissioners of St Anne Westminster, 274

Baron Inglewood & Another v CIR, 73

Bayley (Inspector of Taxes) v Garrod (& Griffin (Inspector of Taxes) v International Drilling Co Ltd, 73

Bond (Inspector of Taxes) v International Drilling Co Ltd, 73

Bond (Inspector of Taxes) v Pickford, 273

Butt (Inspector of Taxes) v Pickford, 273

Butt (Inspector of Taxes) v Taxes) v Coesnic Contractors, 72

CIR v Schroder, 274

CIR v Trusters of Sir John Aird's Settlement, 402

Clark (Inspector of Taxes) v Chiver, 241

Ditchield (Inspector of Taxes) v Chiver, 241

Ditchield (Inspector of Taxes) v Sharp and Others, 314 (and see 355)

Drummond (Inspector of Taxes) v Drown, 274

Egertion and Another v CIR, 273

Ewart v Taylor (Inspector of Taxes) v Drown, 273

Glantic Engineering Ltd v Goodland (Inspector of Taxes), 34

Criffin (Inspector of Taxes) v Dawson, 273

Clark (Finspector of Taxes) v Daxison, 273

Clark (Finspector of Taxes) v Daxison, 340

Criffin (Inspector of Taxes) v Daxison, 340

Criffin (Inspector of Taxes) v Daxison, 370

Lobay v Kington (Inspector of Taxes), 240

Lakard Ltd McIntoh (Inspector of Taxes), 30

Alallaieu v Linspector of Taxes) v Daxison, 33

Alallaieu (Inspector of Taxes) v Daxison, 34

Page (Inspector of Taxes) v Daxison, 72 (and see 120), 35

Manhier (Inspector of Taxes) v Daxison, 72 (and see 120), 35

Manhier (Inspector of Taxes) v Daxison, 72 (and see 120), 35

Manhier (Inspector of Taxes) v Daxison, 72 (and see 120), 35

Manhier (Inspector of Taxes) v Daxison, 72 (and see 120), 35

Manhier (Inspector of Taxes) v Daxison, 73

Parison (Inspector of Taxes) v Daxison, 74

Page (Inspector of Taxes) v Daxison, 75

Manhier (Inspector of Taxes) v Daxison, 77

Manhier (Inspector of Taxes) v Daxison, 77

Manhier (Inspector of Taxes) v Daxison, 77

Manhier (In

robuchs Finance Ltd V dumbriel (Inspector of Taxes), 33
Mallalleu v Drummond (Inspector of Taxes), 72 (and see 120), 355
Mashiter (Inspector of Taxes) v Pearmain, 314
Page (Inspector of Taxes) v Lowther, 33, 488
Pattison (Inspector of Taxes) v Lowther, 33, 488
Pattison (Inspector of Taxes) v Lowther, 33, 488
Pattison (Inspector of Taxes) v Lowe, 201
R v General Commissioners for St Marylebone, ex parte Wilson, 241
R v IRC, ex parte Harrow BC, 241
R v IRC, ex parter Preston, 246
Russell (Inspector of Taxes) v Lind, 274
Stabelend v General Commissioners, 74
Stephens (Inspector of Taxes) v Pittas Ltd, 314
Stewart v Batey, 202
Stokes (Inspector of Taxes) v Votatian Property Investment Ltd, 241
Strange v Openshaw (Inspector of Taxes), 240
Symons (Inspector of Taxes) v Weeks & Others, 74
Van-Arkadle (Inspector of Taxes) v Pittas Ltd, 73
Van-Arkadle (Inspector of Taxes) v Pitunket, 73
Van-Arkadle (Inspector of Taxes) v Tubbs (Elastics) Ltd, 74, 486
Wicks (& Johnson) v Firth (Inspector of Taxes), 272
Williams v Bullivant, 73
Recent tax cases—subfittes:—
Antidote to Ramsay?, An, 273
Recent tax cases—subfittes:—
Antidote to Ramsay?, An, 273
Capital gains tax on the granting of an option, 240
Capital transfer tax—avoidance device fails, 402
"Consideration" is not necessarily "expenditure", 314
Cost of clothes tax deductible, 72
Court clothes not deductible, 355
Furnished letting not a trade, 119
"Living together" and "residence", 240
Notional currency profits not taxable, 201
Other cases in brief, 33, 73, 120, 201, 241, 273, 314, 488
Reforming tax enforcement, 439
Reforming valuation and rating in Scottand, 474
Rehabilitating overmment accounts and audit in Uganda, 431
Replacing the prudence concept, 219
Research Conference, ICAS, 418
Retail price index, 238, 279, 316, 388, 404, 449, 491
Romapa clauses in Scotland, 392
Royal College of Physicians Appeal, 393

Royal College of Physicians Appeal, 393

SDA, Small business and high technology: the role of the, 141
Self regulation, City conference on, 323
Separation and divorce, Taxation on, 265
Seventh Directive: some first impressions, The, 388
Shares by a company—the tax position, Purchase of, 14
Small business and high technology: the role of the SDA, 141
Software—can you afford it?, Cheap, 65
Solvency, The 2-score approach to measuring company, 91
Special General Meeting, 38, 79
Si Lanka, The 4th International Conference of Chartered Accountants of, 166
SSAP 20 in practice, Foreign currency translation—, 176
SSAP 20—your problems are only just beginning!, 335
SSP systems—a checklist for accountants, 112
Standard acceptable? What makes an accounting, 435
Standard-setters and academics: master and servant or partners?, 147
Standards and professionals, 349

ners?, 147
Standards and professionals, 349
Standards for the external audit of local authorities, 236
Standards overload, 67
Statutory instruments, 204, 256, 331, 360
Statutory sick pay—a checklist for accountants, 112
Stock Exchange, New directions for The, 385
Student education:—
The Institute's new education scheme: a progress raport, 286

A new look for auditing, 300

A new look for the computer age, 394

The new preliminary course and exam, 478

udent reading list—1983.94, 276

tudents make good managers? Will accounting, 196

ummer School 1983, ICAS: management and motivation, 309

upply of Goods and Services Act, 1982, 152

Talking point:— Accounts in Gaelic?, 64 Il faut cultiver notre jardin, 422 Tax appeals, 154

Tax enforcement, Reforming, 439
Tax experimentation, The era of, 354
Tax in practice:
Exercising the right of appeal, 154
Tax matters:—
Adoption allowances, Tax treatment of, 242
Adoption allowances, Tax treatment of, 242
Annual accounting for VAT by small businesses, 203
Anti-avoidance obstructs schemes to encourage British
industry, Obsession with, 34
Approved savings-related share option schemes, 162
Asset related receipts, Extension of PRT to, 203
Australian tax reform, 36
Black economy, Crackdown on, 489
Bonded goods, Secure transport for, 36
Bonded warehouses, Revised flast of, 163
Building society time deposits, 357, 448
Business Expansion Scheme: approved investment funds,
278
Expension Scheme: approved investment funds,
278
Expension Scheme: approved investment funds,
278

sonned goods, Secure transport for, 36
Bonded warehouses, Revised list of, 163
Building society time deposits, 357, 448
Business Expansion Scheme: approved investment funds, 278
Business Expansion Scheme: approved investment funds, 278
Business Expansion Scheme: overseas activities, 403
Capital adiowances for assets leased outside the UK: syndicated leases, 75
Capital gains tax: gill-edged securities, 76
Capital transfer tax: delivery of accounts on death, 357
Capital transfer tax: gill-edged securities on death, 357
Capital transfer tax: gill-edged securities, 76
Capital transfer tax: new Revenue publications, 163
Car Tax Act 1983, Value Added Tax Act 1983 and, 358
Cash equivalents of car and car fuel benefits, 356
CCA as basis of tax system, Call for, Act 1983, and, 358
Cash equivalents of car and car fuel benefits, 356
CCA as basis of tax system, Call for, 75
CCAB meet Inland Revenue on 1983 Finance Bill, 403
CCAB views on Ramsay and loss claims, 35
Company residence, 358
Company residence, 358
Company tax, Further review of, 316
Consolidation of Income and Corporation Taxes Acts, 316
Controlled foreign companies, 489
Corporation Taxes Acts, Consolidation of Income, 316
Consolidation of Income and Corporation Taxes Acts, 316
Controlled foreign companies, 489
Corporation Taxes Acts, Consolidation of Income, 316
Costing of tax reliefs for pension schemes, 403
Country-risk debts, 75
Customs and Excise win second Plain English Award, 36
Customs and Excise notices, New, 163
Customs and Excise notices, New, 163
Customs and Excise notices, New, 163
Customs and Excise on second plain English Award, 36
Customs and Excise on second Plain English Award, 36
Customs and Excise on second Plain English Award, 36
Customs and Excise on second Plain English Awa

of, 118 ternational business still unsatisfactory, New proposals for laxation of, 118 ternational business, Taxation of, 36 ternational tax comparisons, 447 westmert funds, Business expansion scheme: approved,

Investment funds, business expansion scrience, approved, 278
Keith Committee tackles tax evasion and the black economy, 160
Life assurance premium relief, 36

nomy, 160
Life assurance premium relief, 36
Lioyd's underwriters, Taxation of, 117
MilhAS: admission of new qualifying lenders, 357
Mortgage interest relief: admission of lenders, 76
Mortgage interest relief arrangements, New, 162
Mortgage interest relief arrangements; specified lenders, New, 158
Non-residents is to narrowl, Scope of review of interest
paid by companies to, 161
Non-residents, Tax treatment of interest paid by companies
to, 118

to. 118
Offshore and overseas funds, 403
Offshore and overseas funds; life assurance policies issued by non-resident life offices, 488
Off lizazation, 757—1982 edition, The, 203
Oil Taxasion Acts—1982 edition, The, 203
Oil Taxasion Bill, 490
Or-line tax and VAT decisions, 490
PAYE files, 367
Pension funds and value added tax, 447
Pension funds and value added tax, 447
Pension schemes, Costing of tax reliefs for, 403
Pensions for self-employed, Tax relief should be given on, 75

Personal tax returns, Use of schedules for, 242 Petroleum revenue tax and supplementary petro 203

etroleum revenue tax: reliefs and farm-ins, 403 etroleum revenue tax to asset related receipts, Extension of, 203

of, 203
Procedural problems: note on CCAB/IR meeting, 403
Purchase by a company of its own shares, 117
Ramsey and loss claims, CCAB views on, 35
Rayner reports on customs procedures, 491
Reforming stamp duty, 161
Registrar of VAT Tribunals, New, 316
Remission of tax in cases of official error, 203

Reorganisation of provincial collections, 77
Report of the Board of Inland Revenue, 125th, 278
Reports of tax cases, 358
Review of Customs trade statistical service, 448
Revitalisation of industry held back by tax laws, 447
Roll-over relief and unincorporated associations, 35
Scale fee for valuation services: compulsory acquisition property, 404
Schedules A & D. Assessments under, on "taxed" inco. and to CGT, 76
Self-assessment for corporation tax, 35
Share option schemes, Approved savings-related, 162
Small businesses, SRFC argues for VAT by, 203
Small businesses, SRFC argues for VAT changes to be Stamp duty reform—CCAB gives questified universe.

Stamp duty reform—CCAB gives qualified welcome, 447 Stamp duty reform—Law Society recommends abolition, 447

Stamp duty, Reforming, 161 Statutory instruments, 204, 360 Summer Finance Bill, 279 Supplementary petroleum duty, Petroleum revenue tax and, 203

203
Syndicated leases, Capital allowances for assets leased outside the UK., 75
Tax and VAT decisions, On-line, 490
Tax are unnecessary, Proposed changes on witholding, 34
Tax cases, Reports of, 358
Tax districts: changes in the local office network, 490
Tax evasion and the black economy, Keith Committee tackles, 160
Tax in cases of official error, Remission, 203
Tax laws, Revitalisation of industry held back by, 447
Tax reform, Australian, 356
Tax relief should be given on pensions for self-employed, 75
Tax reliefs for pension schemes, Costing of, 403
Tax treatment of adoption allowances, 242
Tax treatment of deep discounted stock, 75, 117
Tax treatment of expenditure on films and certain other assets, 118
Tax treatment of interest paid by companies to non-

Tax treatment of deep discounted stock, 75, 117
rax treatment of expenditure on films and certain other assets, 118
Tax treatment of interest paid by companies to non-residents, 118
Taxation of nomalies 1982: CCAB notes of meeting with Revenue, 276
Taxation of imms: extension of transitional relief, 77
Taxation of international business, 36
Taxation of international business, 36
Taxation of international business still unsatisfactory, New proposals for, 118
Taxation of lobyd's underwriters, 117
Taxing groups as a single entity, 489
Taxman, No obligation to help, 203
Trusts. Liabilities of, Income and capital gains tax, 35
UK VAT case referred to European Court, 315
Unincorporated associations, Roll-over relief and, 35
Unit trusts: savings schemes for employees, 490
Use of schedules for personal tax returns, 242
Valuation services: compulsory acquisition of property, Scale fee for, 404
Value added Tax (Health) Order 1983, 242
VAT and persion funds, 118
VAT: annual accounting, 163
VAT by small businesses, Annual accounting for, 203
VAT case referred to European Court, UK, 315
VAT: catering supplies in holiday camps, caravan parks and camping sites, 77, 163
VAT: change to reclamation rules, 162
VAT change to reclamation rules, 162
VAT decisions, On-line tax and, 490
VAT directly, EC Commission's proposal for 12th, 162
VAT: electric stores are serversed and septices and serverse and servers

VAT electric storage radiators, 278
VAT—exemption for certain disposals of heritage objects,
VAT: goods and services on passenger vessels, 358
VAT: goods and services on passenger vessels, 358
VAT: goods and services on passenger vessels, 358
VAT: horses and ponies, 359
VAT: horses and ponies, 369
VAT: horses and ponies, 369
VAT: new notice on exporte, 242
VAT: nurses' agencies, 316
VAT: partial exemption, 278
VAT publications, New, 204, 316
VAT: property transactions within VAT groups, 278
VAT publications, New; 204, 316
VAT: registration of foreign tourist boards, 404
VAT: registration of foreign tourist boards, 404
VAT: sales of businesses, 162
VAT: sales of securities and related supplies, 489
VAT: sales of securities and related supplies, 489
VAT: sales of securities and related supplies, 448
VAT: supplies of services abroad by branches of UK companies, 489
VAT Tribunals, New Registrar of, 316
Voluntary registration requirements: further information, 163
Taxation of international business, 63
Taxation on separation and divorce, 265
Teaching accountancy by remote control, 97
Technical reading, 7, 54, 103, 157, 188 (and see publications) 210-68 and add VAT, 331
Timeshare—an alternative investment?, 55 \$10.66 and add VAT, 391
Timeshare—an alternative investment?, 55
Toronto CAs' Burns Supper, 123
Toronto Society of Scottish CAs, 285
Training CAs for the computer age, 394
True and fair rules, 424
True and fair: the Opinion of English Counsel, 484

Uganda, Rehabilitating government accounts and audit in, 431 Unauthorised transactions by employees, 307 Unitary taxation in the United States, 315 Unitaries of the United States, 315 United investments, The valuation of, 48 Unicoking the state's assets, 104 USM auccess story, The, 228

Valuation and rating in Scotland, Reforming, 474 Valuation of unlisted investments, The, 48 VAT, Planning for, 58 Vice-President Shaw meets members in Cape Town, 166

Weird and wonderful customs, 158
What are realised profits, 350
What makes an accounting standard acceptable?, 435
Will accounting students make good managers?, 196
Window on the World:—
CCA comes to Canada, 23
Foreign currency translation in Canada, 263

Printed by Blackwood Pillans & Wilson Ltd. Edinburgh

Current accounting practices in Japan, 303 Rehabilitating government accounts and audit in Ugano

Z-score approach to measuring company solvency, The, 91

#### **Authors of** Signed Contributions

Baxter, W T, FASB is ten: birthday misgivings, 382
Bennie, Lesalie, Edinburgh Festival Fringe: program for the programme, 337
Bull, George, Taxation on separation and divorce, 265
Campbell, Leslie G, Current accounting practices in Japan, 303
Chandler, Roy, The DoT report on Bryanston Finance, 189
Christle, Andrew J, Budget highlights, 156
Cook, Allan, Harmonisation—a tough road to travel, 100
Cooke, T E and J Whittaker, Accounting for goodwill and business combinations: has the ASC got it right?, 18
Courtis, John, Career crossroads, 194
Craig, John C, Purchase of shares by a company—the tax position, 14
Dean, Peter, Standards for the external audit of local authorities, 236
Dixon, Bruce. David Taylor and Elizabeth.

Dean, Peter, Standards for the external audit of local authorities, 236

Dixon, Bruce, David Taylor and Elizabeth Reinsbury, Will accounting students make good managers?, 196

Drummond, Christina S R, CCA comes to Canada, 23

—, Foreign currency translation in Canada, 263

Egan, Bowes, SSP systems—a checklist for accountants, 112

Finlayson, Robin, Taxation of international business, 63

—, Unitary taxation in the United States, 315

Fint, David, Dutch accountancy: a managerial economics based approach, 267

Foster, Derek, The Seventh Directive—practical implications for the UK, 429

Grinyer, John, Accounting for depreciation—the ASC compounds confusion, 259

Hatherly, David, A new look for auditing, 300

Landon, Peter, Planning for VAT, 58

Laughlin, Richard C and Anthony G Puxty, Standard-setters and academics: master and servant or partners?, 147

Lee, 7 A, The Neville Report on CCA: confusion and simplicity, 376

376
Lawis, Mervyn, The era of tax experimentation, 354
— Reforming tax enforcement, 439
Liddell, Ken, North Sea oil and gas exploration: is current value accounting the answer?, 8
List, William, How cheap computers are affecting external audit,

List, William, How cheep computers are affecting external audit, 52
Lothian, Niali, The audit and the fee: views from the boardroom, 135, 180
Lougheed, Eric, it's bad form to get it wrong, 477
McBryde, William W, Romapa clauses in Scotland, 392
Macrae, Grant, The National Audit Act, 261
—, Reforming valuation and rating in Scotland, 474
McDald, Seamus, Rehabilitating government accounts and audit in Uganda, 431
McEwan, Robert P, Small business and high technology: the role of the SDA, 141
McFarlane, Gavin, Intellectual property: copyright collection and restrictive practices, 438
Marrian, Ian, The Institute's new education system: a progress report, 256
—, The new preliminary course and exam, 478
Morson, A M C, Inflation accounting—the final round?, 295
Morse, Amyas C E, The Finance Act 1983, 239
—, Whatever happened to the Finance Bill 1983?, 396
—, The Business Expansion Scheme—Denefits and pitfalls, 470

470
Muggridge, J L, Cheap software—can you afford it?, 65
—, Training CAs for the computer age, 394
Meville, Jansy, Teaching accountancy by remote control, 97
Nobes, Chris, AAA meets in New Orleans, 384
Noble, Iain, Accounts in Gaelic?, 64
Osborne, Andrew, Article numbering—a new way to communication.

Osborne, Andrew, Article numbering—a new may cate, 312
Parker, R H, The Seventh Directive: some first impressions, 388
Plowdon, Henry, Freeports, 472
Puxty, Anthony G and Richard G Laughlin, Standard-setters and academics: master and servant or partners?, 147
Quinlan, Franchising for the owner-operator, 378
Rainsbury, Elizabeth, Bruce Dixon and David Taylor, will accounting students make good managers?, 196
Rawlinson, David, Mortgage interest: is it a relief?, 62
Rutteman, Paul, Group Accounts Directive—the final phase, 143

utteman, Paul, Group Accounts Directive—the fins 143 abine, Basil, Exercising the right of appeal, 154 andford, Flona, Timeshare—an alternative investme avage, Nigel, Accounting services and the law, 152 —, Unauthorised transactions by employees, 307 harp, Isobel, SSAP 20—your problems are only just bu 335

Sharp, Isobel, SSAP 20—your problems are only just beginning, 335
Sibley, Angus, Unlocking the state's assets, 104
—, The USM success story, 228
—, New directions for The Stock Exchange, 385
Smith, C W Devidson, Recent tax cases, 35, 72, 119, 201, 240, 273, 314, 355, 402, 487
Spinney, Neville, Foreign currency translation—SSAP 20 in practice, 176
Solomons, David, What makes an accounting standard acceptable?, 435
Stewart, Jea C, A CA looks back into the future, 150, 233
Stewart, Jea C, A CA looks back into the future, 150, 233
Sutherland, Collin, Making light work of energy management audits, 12
Sylor, David, Elizabeth Rainsbury and Bruce Dixon, Will secounting students make good managers?, 196
Steffler, Richard J, The 2-score approach to measuring company Thomson, 4 Grahame, Fair play at work—the Employment Act 1982, 2
Lilloch, Isin, The valuation of unlisted investments, 48
Tweedle, David, True and fair rules, 424
Vernon-Harcourt, Tony, Company cars—a worthwhile benefit?, 233
Walinamen, David, It faut cultiver notre jardin, 422
Wallace, Bebaces Company cars—

Walman, David, il faut cultiver notre jardin, 422
Wallace, Rebecca, Competition policy in Europe: is your company vulnerable; 342
Westman, Pauline, Replacing the prudence concept, 219
Whittaker, J and T E Cooke, Accounting for goodwill and business combinations: has the ASC got it right?, 18

